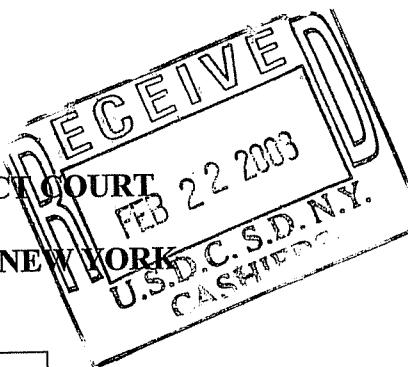


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(10) 6/1

UNITED STATES DISTRICT COURT
FOR THE
SOUTHERN DISTRICT OF NEW YORK



New York Burger I, Inc.,
New York Burger II, Inc.,
New York Burger Co. LLC,
New York Burger Co. Franchising LLC,
New York Burger Co. Brands LLC,
Madeline Poley, and Spiros Zisimatos,

Plaintiffs,

- against -

New York Steak & Burger Co Inc.,

Defendant.

Case No. _____

**PLAINTIFFS'
RULE 7.1 STATEMENT**

Each of the plaintiffs herein is a non-governmental entity. No publicly held corporation owns 10% or more of the stock of any one of them. Plaintiffs New York Burger I, Inc. and New York Burger II, Inc. are wholly-owned subsidiaries of New York Burger Co. LLC. No other plaintiff has a parent corporation.

Dated: New York, New York
February 21, 2008

EINBINDER & DUNN, LLP

By:

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